

H.B. 389

CHAPTER 211

AN ACT TO AMEND CHAPTER 145 OF THE PUBLIC LAWS OF 1931, RELATING TO THE REFUND OF GASOLINE TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section fifteen of section twenty-four of chapter one hundred forty-five of the Public Laws of one thousand nine hundred thirty-one, as amended by chapter three hundred four of the Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended so as hereafter to read as follows:

Chs. 145 and 304,
Public Laws 1931,
amended.

(15). Any person, association, firm, or corporation, who shall buy in quantities of ten gallons or more at any one time any motor fuels as defined in this act for the purpose of use, and the same is actually used, for a purpose other than the operation of a motor vehicle designed for use upon the highways, on which motor fuels the tax imposed by this act shall have been paid, shall be reimbursed at the rate of five cents per gallon of the amount of such tax or taxes paid under this act, upon the following conditions and in the following manner:

Refund of
gasoline taxes in
certain instances.

Amount of refund.

(a). Before using such motor fuels the person, association, firm, or corporation proposing to use the same shall apply to the Commissioner of Revenue, upon blanks to be furnished by him, for a refund permit. Such application shall state the use for which the motor fuels for which taxes are to be refunded are to be used. If such motor fuels are to be used in a gasoline motor or engine, the application shall state the make and kind of such motor, the serial number thereof, and the purpose for which it is proposed to use the same. If such motor fuels are to be used for some purpose other than the operation of an engine, the application shall state the nature and kind of process in which such motor fuels are to be used, and the method and manner in which such motor fuels are to be used, stored and kept. In all cases such application shall state the approximate number of gallons of such motor fuels to be used per month, and shall give such other information as the Commissioner of Revenue shall require. In making application for refund permit, the person making application may combine one or more of the uses above specified in the same application. Dealers in motor fuel engaged in selling such fuel to motor boats owned by non-residents, and which boats are not documented in this State, may apply to the Commissioner of Revenue for a permit on forms to be prescribed by the Commissioner of Revenue, which permit

Application to
Commissioner of
Revenue for
refund permit.

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Fuels for out of
State motor boats.